

EXHIBIT E13

EXHIBIT E13

USA Commercial Mortgage Company, et al.
Disclosure Statement/Plan of Reorganization
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
July 1, 2006 through July 31, 2006					
Nugent, James	07/12/06	Analyze representative plans of reorganizations, disclosure statements, and term sheets to assist Debtor in evaluation of plan of reorganization structures and alternatives.	1.1	\$ 620.00	\$ 682.00
Nugent, James	07/13/06	Analyze representative plans of reorganizations, disclosure statements, and term sheets to assist Debtor in evaluation of plan of reorganization structures and alternatives.	1.6	620.00	992.00
Nugent, James	07/13/06	Meet with potential acquirers of loan portfolio assets and other assets (three meetings) regarding due diligence matters and proposal timing and structure.	1.5	620.00	930.00
Atkinson, James	07/17/06	Discussion with M. Kehl (MFIM) regarding plan process.	1.3	650.00	845.00
Kehl, Monty	07/17/06	Discussion with J. Atkinson (MFIM) regarding plan process.	1.3	620.00	806.00
Nugent, James	07/17/06	Analyze summary plan of reorganization term sheets in other cases to prepare summary plan of reorganization term sheet and analyze bid term sheets from prospective investors.	1.4	620.00	868.00
Allison, Tom	07/31/06	Participate in call with J. Nugent and J. Atkinson (both MFIM) regarding disclosure statement and plan of reorganization term sheet matters.	1.8	650.00	1,170.00
Atkinson, James	07/31/06	Discussion with T. Allison and J. Nugent (both MFIM) regarding activities related to drafting plan of reorganization.	1.8	650.00	1,170.00
Nugent, James	07/31/06	Participate in call with A. Jarvis and S. Strong (both RQN) regarding information requirements and assistance needed for draft of disclosure statement.	0.2	620.00	124.00
Nugent, James	07/31/06	Participate in call with T. Allison and J. Atkinson (both MFIM) regarding disclosure statement and plan of reorganization term sheet matters.	1.8	620.00	1,116.00
Total Disclosure Statement/Plan of Reorganization			<u>13.8</u>	<u>\$</u>	<u>8,703.00</u>
August 1, 2006 through August 31, 2006					
Astik, Jigar	08/01/06	Analyze various Disclosure Statements in cases similar to USA Capital.	3.2	\$ 240.00	\$ 768.00
Atkinson, James	08/01/06	Prepare Plan of Reorganization processes and templates.	2.6	650.00	1,690.00
Nugent, James	08/01/06	Analyze correspondence between A. Jarvis (RQN) and Committees in connection with Plan of Reorganization, sale process, exclusivity period, and Committee requests in preparation for a call with A. Jarvis (RQN) and to prepare data for the Committees.	0.5	620.00	310.00
Nugent, James	08/01/06	Discuss Disclosure Statement and Plan of Reorganization matters and Creditor Committees' requests and issues with A. Jarvis (RQN).	0.5	620.00	310.00
Atkinson, James	08/03/06	Prepare the draft Plan of Reorganization templates.	2.3	650.00	1,495.00
Atkinson, James	08/03/06	Prepare draft Disclosure Statement templates.	2.2	650.00	1,430.00
Smith, Susan	08/03/06	Research historical data for draft Disclosure.	1.4	590.00	826.00
Smith, Susan	08/03/06	Draft historical background on each entity.	1.6	590.00	944.00
Steele, Sarah	08/04/06	Gather information for L. Weese (USACM) to construct updated balance sheets.	2.1	430.00	903.00
Nugent, James	08/08/06	Analyze draft Disclosure Statement and correspondence received from Debtors' counsels regarding needed information and analyses and requests by the Committees.	0.4	620.00	248.00
Allison, Tom	08/11/06	Participate in conference call with S. Smith (MFIM) regarding workplans for Plan of Reorganization.	0.7	650.00	455.00
Smith, Susan	08/11/06	Participate in conference call with T. Allison (MFIM) regarding workplans for Plan of Reorganization.	0.7	590.00	413.00
Atkinson, James	08/14/06	Discuss with B. Fasel (MFIM) regarding sales process and current status of potential bidders.	1.1	650.00	715.00
Fasel, Bill	08/14/06	Discuss with J. Atkinson (MFIM) regarding sales process and current status of potential bidders.	1.1	620.00	682.00
Atkinson, James	08/16/06	Review draft Disclosure Statement template.	0.8	650.00	520.00
Atkinson, James	08/16/06	Meet with A. Jarvis (RQN) and S. Smith (MFIM) regarding Plan issues.	1.4	650.00	910.00
Smith, Susan	08/16/06	Meet with A. Jarvis (RQN) and J. Atkinson (MFIM) regarding Plan issues.	1.4	590.00	826.00
Allison, Tom	08/18/06	Participate in call with S. Smith (MFIM), A. Jarvis (RQN) regarding Plan and Investment Partner.	1.2	650.00	780.00
Smith, Susan	08/18/06	Participate in call with T. Allison (MFIM), A. Jarvis (RQN) regarding Plan and Investment Partner.	1.2	590.00	708.00

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April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	08/21/06	Participate in call with Counsel and MFIM personnel to discuss Plan of Reorganization and Disclosure Statement process / information.	1.3	650.00	845.00
Fasel, Bill	08/21/06	Participate in call with Counsel and MFIM personnel to discuss Plan of Reorganization and Disclosure Statement process / information.	1.3	620.00	806.00
Atkinson, James	08/22/06	Participate in meeting with T. Burr (Sierra) regarding the Unsecured Creditor Committee's proposed term sheet.	0.8	650.00	520.00
Nugent, James	08/22/06	Analyze draft Disclosure Statement template in preparation for conference call meeting with S. Strong (RQN) regarding schedules and analysis needed for the proposed filing.	1.1	620.00	682.00
Nugent, James	08/22/06	Discuss Disclosure Statement and Plan of Reorganization matters including schedules and analysis needed for the proposed filing with S. Strong and P. Hunt (both RQN).	0.8	620.00	496.00
Nugent, James	08/22/06	Analyze status of preparation of schedules and analysis needed for the proposed filing of Disclosure Statement and Plan of Reorganization based on direction from S. Strong (RQN).	0.2	620.00	124.00
Smith, Susan	08/22/06	Participate in conference call to discuss the Disclosure Statement.	1.4	590.00	826.00
Smith, Susan	08/22/06	Revise and edit draft Disclosure Statement	0.8	590.00	472.00
Allison, Tom	08/23/06	Participate in call with Counsel and MFIM personnel to discuss Plan of Reorganization and Disclosure Statement process / information.	3.3	650.00	2,145.00
Atkinson, James	08/23/06	Attend conference call with Debtors' counsel regarding Plan of Reorganization and Disclosure Statement activities.	1.1	650.00	715.00
Bauck, Lyle	08/23/06	Research U.S. Bankruptcy code related to the preparation of the Debtors' Disclosure Statement.	1.8	290.00	522.00
Cadwell, Kristin	08/23/06	Research motions filed by USA Capital in the Court docket for use in the business plan development.	2.0	190.00	380.00
Cadwell, Kristin	08/23/06	Assist with tables of information for Disclosure Statement.	1.9	190.00	361.00
Cadwell, Kristin	08/23/06	Prepare data for Disclosure Statement.	2.1	190.00	399.00
Cadwell, Kristin	08/23/06	Create schedule of motions filed by USA Capital from Court docket for use in the business plan development.	1.6	190.00	304.00
Cadwell, Kristin	08/23/06	Revise draft of Disclosure Statement with information from schedule of motions filed by USA Capital.	2.0	190.00	380.00
Fasel, Bill	08/23/06	Participate in call with Counsel and MFIM personnel to discuss Plan of Reorganization and Disclosure Statement process / information.	3.3	620.00	2,046.00
Haftl, Michael	08/23/06	Review comparable Disclosure Statements.	2.1	530.00	1,113.00
Nugent, James	08/23/06	Analyze draft Disclosure Statement template in preparation for conference call meeting with A. Jarvis and S. Strong (both RQN) regarding schedules and analysis needed for the proposed filing.	0.9	620.00	558.00
Nugent, James	08/23/06	Discuss Disclosure Statement and Plan of Reorganization matters including schedules and analysis needed for the proposed filing with A. Jarvis, S. Strong and P. Hunt (all RQN).	1.0	620.00	620.00
Smith, Susan	08/23/06	Participate in call with RQN on Plan and Disclosure.	0.9	590.00	531.00
Smith, Susan	08/23/06	Review issues on potential purchasers with MFIM team and RQN.	0.4	590.00	236.00
Smith, Susan	08/23/06	Draft background section of Disclosure Statement.	1.2	590.00	708.00
Atkinson, James	08/24/06	Participate in conference call with Debtors' counsel to discuss Plan of Reorganization and Disclosure Statement status and efforts to complete.	1.6	650.00	1,040.00
Atkinson, James	08/25/06	Review proposed term sheet outlining distributions to creditors as proposed by the Creditor Committees and discussion with Debtors' counsel.	2.9	650.00	1,885.00
Allison, Tom	08/26/06	Plan of Reorganization discussions with Counsel and MFIM team (preparation of Plan of Reorganization and Disclosure Statement).	1.5	650.00	975.00
Atkinson, James	08/26/06	Participate in conference call with Debtors' counsel, B. Fasel and S. Smith (both MFIM) regarding draft letters of intent, Plan of Reorganization process and related timelines.	0.8	650.00	520.00
Fasel, Bill	08/26/06	Plan of Reorganization discussions with Counsel and MFIM team (preparation of Plan of Reorganization and Disclosure Statement).	1.5	620.00	930.00
Smith, Susan	08/26/06	Participate in conference call with Debtors' counsel, B. Fasel and J. Atkinson (both MFIM) regarding draft letters of intent, Plan of Reorganization process and related timelines.	0.8	590.00	472.00
Atkinson, James	08/27/06	Review draft Plan of Reorganization.	1.3	650.00	845.00
Fasel, Bill	08/27/06	Review draft Plan of Reorganization.	1.5	620.00	930.00
Fasel, Bill	08/28/06	Review draft Plan of Reorganization and Disclosure Statements.	1.5	620.00	930.00
Smith, Susan	08/28/06	Review draft of Plan of Reorganization.	1.3	590.00	767.00

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Smith, Susan	08/28/06	Edit draft of Disclosure Statement	1.1	590.00	649.00
Allison, Tom	08/29/06	Participate in conference call(s) with Counsel to discuss Plan of Reorganization status and Committee feedback.	1.2	650.00	780.00
Fasel, Bill	08/29/06	Participate in conference call(s) with Counsel to discuss Plan of Reorganization status and Committee feedback.	1.2	620.00	744.00
Allison, Tom	08/30/06	Participate in conference call(s) with Counsel to discuss Plan of Reorganization status and Committee feedback.	1.8	650.00	1,170.00
Fasel, Bill	08/30/06	Participate in conference call(s) with Counsel to discuss Plan of Reorganization status and Committee feedback.	1.8	620.00	1,116.00
Allison, Tom	08/31/06	Participate in conference call(s) with Counsel to discuss Plan of Reorganization status and Committee feedback.	0.8	650.00	520.00
Allison, Tom	08/31/06	Meet with A. Jarvis (RQN) and S. Smith (MFIM) regarding Plan negotiations.	1.2	650.00	780.00
Fasel, Bill	08/31/06	Participate in conference call(s) with Counsel to discuss Plan of Reorganization status and Committee feedback.	0.8	620.00	496.00
Smith, Susan	08/31/06	Meet with A. Jarvis (RQN) and T. Allison (MFIM) regarding Plan negotiations.	1.2	590.00	708.00
Total Disclosure Statement/Plan of Reorganization			<u>85.5</u>		<u>\$ 46,979.00</u>

September 1, 2006 through September 30, 2006

Allison, Tom	09/08/06	Participate in conference call with S. Smith, J. Atkinson (both MFIM) and A. Jarvis (RQN) regarding Plan.	0.5	\$ 650.00	\$ 325.00
Atkinson, James	09/08/06	Participate in conference call with T. Allison, J. Atkinson (both MFIM) and A. Jarvis (RQN) regarding Plan.	0.5	650.00	325.00
Smith, Susan	09/08/06	Participate in conference call with T. Allison, J. Atkinson (both MFIM) and A. Jarvis (RQN) regarding Plan.	0.5	590.00	295.00
Allison, Tom	09/11/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	1.2	650.00	780.00
Fasel, Bill	09/11/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	1.2	620.00	744.00
Atkinson, James	09/12/06	Review of draft joint term sheet.	1.2	650.00	780.00
Atkinson, James	09/12/06	Participate in conference call with Debtors' counsel regarding plan of reorganization exclusivity period, finalizing LOI.	0.6	650.00	390.00
Allison, Tom	09/13/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and Disclosure Statements.	1.3	650.00	845.00
Atkinson, James	09/13/06	Participate in conference call with Debtors' counsel and M. Haftl (MFIM) to discuss plan of reorganization and bidding procedures motion.	0.5	650.00	325.00
Fasel, Bill	09/13/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and Disclosure Statements.	1.3	620.00	806.00
Haftl, Michael	09/13/06	Participate in conference call with Debtors' counsel and J. Atkinson (MFIM) to discuss Plan of Reorganization and bidding procedures motion.	0.5	530.00	265.00
Allison, Tom	09/14/06	Review draft changes to the Plan of Reorganization and Disclosure Statements	1.3	650.00	845.00
Allison, Tom	09/14/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	0.8	650.00	520.00
Fasel, Bill	09/14/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	0.8	620.00	496.00
Allison, Tom	09/15/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	1.6	650.00	1,040.00
Atkinson, James	09/15/06	Review of draft Plan of Reorganization.	1.2	650.00	780.00
Atkinson, James	09/15/06	Review of draft Disclosure Statement.	1.8	650.00	1,170.00
Fasel, Bill	09/15/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	1.6	620.00	992.00
Smith, Susan	09/15/06	Review draft Disclosure Statement and provide comments to RQN.	0.7	590.00	413.00
Smith, Susan	09/15/06	Review draft Disclosure Statement for filing.	1.4	590.00	826.00
Smith, Susan	09/17/06	Analyze Committee's term sheet.	0.9	590.00	531.00

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Allison, Tom	09/18/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	1.4	650.00	910.00
Atkinson, James	09/18/06	Participate in conference call with Debtors' counsel and M. Haftl (MFIM) regarding timeline and process for filing bid procedures motion and amended Plan of Reorganization.	1.3	650.00	845.00
Fasel, Bill	09/18/06	Discuss with internal MFIM management and Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	1.4	620.00	868.00
Fasel, Bill	09/18/06	Review of Plan of Reorganization and Disclosure Statements (filed 9/15).	1.3	620.00	806.00
Haftl, Michael	09/18/06	Participate in conference call with Debtors' counsel and J. Atkinson (MFIM) regarding timeline and process for filing bid procedures motion and amended plan of reorganization.	1.3	530.00	689.00
Allison, Tom	09/19/06	Review issues raised by the First Trust Deed Fund with respect to the Plan of Reorganization.	2.3	650.00	1,495.00
Allison, Tom	09/19/06	Discuss with Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	0.7	650.00	455.00
Allison, Tom	09/19/06	Participate in conference call with Counsel to discuss issues raised in the First Trust Deed Fund Committee conference call regarding the Plan of Reorganization filed on 9/15.	0.5	650.00	325.00
Fasel, Bill	09/19/06	Discuss with Counsel to review status of filing the Plan of Reorganization and resulting Disclosure Statements.	0.7	620.00	434.00
Fasel, Bill	09/19/06	Participate in conference call with Counsel to discuss issues raised in the First Trust Deed Fund Committee conference call regarding the Plan of Reorganization filed on 9/15.	0.5	620.00	310.00
Atkinson, James	09/22/06	Review of revised joint plan term sheet.	2.2	650.00	1,430.00
Smith, Susan	09/25/06	Review issues with Plan discussions and modifications.	0.8	590.00	472.00
Smith, Susan	09/26/06	Participate in conference call with A. Jarvis (RQN) regarding plan issues.	1.3	590.00	767.00
Atkinson, James	09/27/06	Participate in call with Debtors' counsel regarding status of Committee Plan of Reorganization negotiations.	0.9	650.00	585.00
Total Disclosure Statement/Plan of Reorganization			<u>38.0</u>		<u>\$ 23,884.00</u>

October 1, 2006 through October 31, 2006

Allison, Tom	10/05/06	Participate in conference call with RQN, and S. Smith (MFIM) regarding plan and bar date issues.	0.9	\$ 650.00	\$ 585.00
Allison, Tom	10/05/06	Review current draft of Disclosure Statement	2.3	650.00	1,495.00
Smith, Susan	10/05/06	Participate in conference call with RQN, and T. Allison (MFIM) regarding plan and bar date issues.	0.9	590.00	531.00
Fasel, Bill	10/09/06	Participate in conference call with Counsel regarding current modifications to the Plan of Reorganization and Disclosure Statements and Intercompany Claims Motion.	1.3	620.00	806.00
Fasel, Bill	10/17/06	Review revised JT Plan Term Sheet.	0.8	620.00	496.00
Smith, Susan	10/24/06	Analyze issues in the Disclosure Statement revisions.	1.5	590.00	885.00
Haftl, Michael	10/27/06	Review netting amount in collections account and impact on recovery amounts under plan.	0.8	530.00	424.00
Smith, Susan	10/28/06	Prepare memo on collection account.	0.4	590.00	236.00
Smith, Susan	10/28/06	Discuss collection account with D. Baddley (GT) for Disclosure Statement.	0.8	590.00	472.00
Atkinson, James	10/30/06	Participate in call with Debtors' Counsel regarding revisions to Disclosure Statement.	0.5	650.00	325.00
Haftl, Michael	10/30/06	Research collateral securing \$58M security agreement for use in plan recovery analysis.	1.7	530.00	901.00
Haftl, Michael	10/31/06	Review IP and 1090 collateral for use in plan recovery analysis.	0.7	530.00	371.00
Total Disclosure Statement/Plan of Reorganization			<u>12.6</u>		<u>\$ 7,527.00</u>

November 1, 2006 through November 30, 2006

Atkinson, James	11/02/06	Review revised draft Disclosure Statement.	1.7	\$ 650.00	\$ 1,105.00
Atkinson, James	11/02/06	Review First Trust Deed schedules and narrative for inclusion in Disclosure Statement.	0.9	650.00	585.00
Fasel, Bill	11/02/06	Participate in conference calls with Counsel regarding proposed JT Plan to be filed by the Committees.	1.3	620.00	806.00
Smith, Susan	11/02/06	Review chart of Plan categories.	0.4	590.00	236.00

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Allison, Tom	11/03/06	Discuss plan issues with A. Jarvis, and S. Strong (both RQN), S. Smith (MFIM).	0.8	650.00	520.00
Atkinson, James	11/03/06	Review draft plan of reorganization.	1.2	650.00	780.00
Fasel, Bill	11/03/06	Participate in conference call with Committees regarding discussion of the proposed draft JT Plan.	1.1	620.00	682.00
Smith, Susan	11/03/06	Review plan as revised without compromise between Unsecured Creditors Committee and Diversified Trust Deed Fund.	1.4	590.00	826.00
Smith, Susan	11/03/06	Participate in call regarding Plan and Disclosure Statement.	1.2	590.00	708.00
Smith, Susan	11/03/06	Discuss plan issues with A. Jarvis, and S. Strong (both RQN), T. Allison (MFIM).	0.8	590.00	472.00
Smith, Susan	11/03/06	Participate in discussion regarding appropriate definition of Insider for Plan definitions.	0.4	590.00	236.00
Smith, Susan	11/03/06	Review inserts and charts to Disclosure Statements.	0.6	590.00	354.00
Smith, Susan	11/03/06	Review updates to Plan.	0.7	590.00	413.00
Smith, Susan	11/03/06	Review draft of Disclosure Statement charts.	0.5	590.00	295.00
Atkinson, James	11/04/06	Review draft ballot procedures motion.	0.5	650.00	325.00
Allison, Tom	11/05/06	Participate in call with A. Jarvis (RQN), N. Peterman, D. Baddley (both GT) and S. Smith (MFIM) regarding Plan.	0.5	650.00	325.00
Allison, Tom	11/05/06	Review most recent draft of Plan in preparation for call with RQN.	2.5	650.00	1,625.00
Atkinson, James	11/05/06	Participate in Committee call to review draft Plan of Reorganization.	2.1	650.00	1,365.00
Haftl, Michael	11/05/06	Participate in call with Committee's regarding Plan draft and revisions.	2.1	530.00	1,113.00
Smith, Susan	11/05/06	Answer questions from R. Charles (L&R) regarding prepaid interest and netting.	0.2	590.00	118.00
Smith, Susan	11/05/06	Participate in call with Committee's regarding Plan draft and revisions.	2.1	590.00	1,239.00
Smith, Susan	11/05/06	Participate in call with A. Jarvis (RQN), N. Peterman, D. Baddley (both GT) and T. Allison (MFIM) regarding Plan.	0.5	590.00	295.00
Smith, Susan	11/05/06	Participate in call with J. Atkinson (MFIM) regarding Plan and Disclosure issues raised in Committee call.	0.4	590.00	236.00
Atkinson, James	11/06/06	Review revised version of draft Plan of Reorganization.	2.1	650.00	1,365.00
Atkinson, James	11/06/06	Review updated draft version of draft Plan of Reorganization.	1.2	650.00	780.00
Atkinson, James	11/06/06	Review revised version of draft Disclosure Statement.	1.3	650.00	845.00
Fasel, Bill	11/06/06	Review revised Disclosure Statement and Amended JT Plan of Reorganization.	1.2	620.00	744.00
Haftl, Michael	11/06/06	Update recovery analysis for disclosure statement.	1.5	530.00	795.00
Haftl, Michael	11/06/06	Review draft Plan of Reorganization.	2.2	530.00	1,166.00
Haftl, Michael	11/06/06	Review draft Disclosure Statement.	1.6	530.00	848.00
Haftl, Michael	11/06/06	Review updated claims amounts used in plan recovery analysis.	2.6	530.00	1,378.00
Oriti, Joseph	11/06/06	Analyze second amended Disclosure Statement and Plan of Reorganization filed on November 6, 2006.	2.2	330.00	726.00
Smith, Susan	11/06/06	Review Disclosure Statement and research and prepare amounts for descriptions.	2.7	590.00	1,593.00
Smith, Susan	11/06/06	Review Plan as revised.	1.3	590.00	767.00
Smith, Susan	11/06/06	Participate in call with Committee's regarding Plan draft and revisions.	3.4	590.00	2,006.00
Smith, Susan	11/06/06	Review balloting procedures.	0.6	590.00	354.00
Atkinson, James	11/07/06	Participate in and attend Committee call to review revised version of draft Disclosure Statement.	1.7	650.00	1,105.00
Atkinson, James	11/07/06	Review revised version of draft Disclosure Statement.	2.1	650.00	1,365.00
Atkinson, James	11/07/06	Review final version of Disclosure Statement.	1.4	650.00	910.00
Fasel, Bill	11/07/06	Review revised Disclosure Statement and Amended JT Plan of Reorganization.	1.1	620.00	682.00
Haftl, Michael	11/07/06	Review updated plan recovery analysis.	3.8	530.00	2,014.00
Smith, Susan	11/07/06	Monitor and review changes to the Disclosure Statement.	1.2	590.00	708.00
Smith, Susan	11/07/06	Participate on call with Committee's regarding the Disclosure Statement.	2.3	590.00	1,357.00
Smith, Susan	11/07/06	Review and provide comments on Summary of Plan and Disclosure Statement.	0.8	590.00	472.00
Atkinson, James	11/08/06	Discuss with MFIM counsel regarding agreed upon settlements between Committees as outlined in Plan of Reorganization and Disclosure Statement.	0.5	650.00	325.00
Atkinson, James	11/08/06	Participate in call with Debtors' counsel, M. Haftl and J. Oriti (both MFIM) to discuss liquidation and plan analysis in connection with agreed upon settlements between the Committees.	0.5	650.00	325.00
Atkinson, James	11/08/06	Review operating agreements between Commercial Mortgage and Realty and management fee provisions.	1.4	650.00	910.00

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Atkinson, James	11/08/06	Review Application of agreed upon settlements between the Committees as outlined in the Plan of Reorganization and Disclosure Statement to liquidation and plan analysis calculations.	3.3	650.00	2,145.00
Atkinson, James	11/08/06	Review assumptions and methodologies in liquidation and plan analysis and calculations for agreed upon settlements between the Committees as outlined in the plan of reorganization and disclosure statement.	3.2	650.00	2,080.00
Atkinson, James	11/08/06	Review Loan Service Agreements between Commercial Mortgage and First Deed Trust and Diversified Deed Trust and management fee provisions.	0.7	650.00	455.00
Fasel, Bill	11/08/06	Review revised Disclosure Statement with Counsel.	1.3	620.00	806.00
Haftl, Michael	11/08/06	Participate in call with Debtors' counsel, J. Atkinson and J. Oriti (both MFIM) to discuss liquidation and plan analysis in connection with agreed upon settlements between the Committees.	0.5	530.00	265.00
Haftl, Michael	11/08/06	Review deficiency claim scenarios.	1.8	530.00	954.00
Haftl, Michael	11/08/06	Review updated Disclosure Statement.	0.6	530.00	318.00
Oriti, Joseph	11/08/06	Participate in call with Debtors' counsel, M. Haftl and J. Atkinson (both MFIM) to discuss liquidation and plan analysis in connection with agreed upon settlements between the Committees.	0.5	330.00	165.00
Smith, Susan	11/08/06	Review final revisions and edits of Disclosure Statement.	1.2	590.00	708.00
Smith, Susan	11/08/06	Review final revisions and edits of Plan of Reorganization.	1.3	590.00	767.00
Haftl, Michael	11/09/06	Participate in call with A. Jarvis, S. Strong (both RQN), N. Peterman (GT), S. Smith (MFIM) regarding USA Capital Realty treatment under the Plan.	0.9	530.00	477.00
Haftl, Michael	11/09/06	Review inter-debtor claim scenarios.	1.5	530.00	795.00
Haftl, Michael	11/09/06	Review updated plan and disclosure statements.	0.5	530.00	265.00
Haftl, Michael	11/09/06	Review fund Loan Service Agreement's.	0.2	530.00	106.00
Haftl, Michael	11/09/06	Review plan issues related to Realty.	1.3	530.00	689.00
Smith, Susan	11/09/06	Provide data to attorneys for Plan corrections and Notice of Balloting procedures.	0.7	590.00	413.00
Smith, Susan	11/09/06	Participate in call with A. Jarvis, S. Strong (both RQN), N. Peterman (GT), M. Haftl (MFIM) regarding USA Capital Realty treatment under the Plan.	0.9	590.00	531.00
Smith, Susan	11/09/06	Provide comments and data for discussion on Capital Realty plan descriptions.	0.6	590.00	354.00
Haftl, Michael	11/10/06	Review analysis of Realty.	0.5	530.00	265.00
Haftl, Michael	11/10/06	Participate in Committee call to discuss Realty.	0.7	530.00	371.00
Haftl, Michael	11/10/06	Participate in conference call regarding Realty.	0.8	530.00	424.00
Haftl, Michael	11/10/06	Analyze and document plan for Realty.	1.1	530.00	583.00
Smith, Susan	11/10/06	Participate in call with Committees and RQN regarding the Disclosure Statement.	0.9	590.00	531.00
Smith, Susan	11/10/06	Participate in call with S. Strong (RQN) to discuss service fee compromise language.	0.3	590.00	177.00
Smith, Susan	11/10/06	Review draft of Disclosure Statement.	1.9	590.00	1,121.00
Smith, Susan	11/10/06	Review Committee edits to Notices and Orders on the Plan.	0.2	590.00	118.00
Haftl, Michael	11/11/06	Review administrative claims estimates in plan.	1.8	530.00	954.00
Atkinson, James	11/12/06	Review revised red-lined Plan of Reorganization.	1.6	650.00	1,040.00
Atkinson, James	11/12/06	Review revised re-lined Disclosure Statement.	1.4	650.00	910.00
Haftl, Michael	11/12/06	Review updated Plan of Reorganization.	1.1	530.00	583.00
Haftl, Michael	11/12/06	Review updated Disclosure Statement.	0.7	530.00	371.00
Haftl, Michael	11/12/06	Review comments from Committees related to claims.	0.6	530.00	318.00
Smith, Susan	11/12/06	Review last draft of Plan.	1.1	590.00	649.00
Smith, Susan	11/12/06	Review and track further comments to Plan and Disclosure statement by Committees.	0.5	590.00	295.00
Smith, Susan	11/12/06	Review drafts of Order on Disclosure Statement.	0.5	590.00	295.00
Allison, Tom	11/13/06	Review current plan status and scheduling issues.	2.2	650.00	1,430.00
Atkinson, James	11/13/06	Analysis of pre-petition service fees in connection with modifications to Disclosure Statement.	0.8	650.00	520.00
Atkinson, James	11/13/06	Review draft revisions to Disclosure Statement.	0.7	650.00	455.00
Haftl, Michael	11/13/06	Review sample Loan Service Agreement.	0.2	530.00	106.00
Haftl, Michael	11/13/06	Review claims filed to date.	1.3	530.00	689.00
Oriti, Joseph	11/13/06	Analyze and review Plan of Reorganization filed on November 6, 2006.	1.6	330.00	528.00
Oriti, Joseph	11/13/06	Analyze and review Disclosure Statement filed on November 6, 2006.	1.9	330.00	627.00

EXHIBIT E13

USA Commercial Mortgage Company, et al.
Disclosure Statement/Plan of Reorganization
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	11/13/06	Continue discussion on service fee compromise language.	0.4	590.00	236.00
Atkinson, James	11/14/06	Review revised draft Plan of Reorganization.	0.8	650.00	520.00
Atkinson, James	11/14/06	Review draft revisions to Disclosure Statement and hypothetical examples.	2.8	650.00	1,820.00
Fasel, Bill	11/14/06	Participate in conference calls with Counsel regarding amendments to the Disclosure Statement.	1.1	620.00	682.00
Haftl, Michael	11/14/06	Review cash flow analysis as it relates to administrative claims.	1.7	530.00	901.00
Haftl, Michael	11/14/06	Discuss claims assumptions with Counsel.	0.8	530.00	424.00
Oriti, Joseph	11/14/06	Analyze and review draft Plan of Reorganization to be filed on November 15, 2006.	1.4	330.00	462.00
Oriti, Joseph	11/14/06	Analyze and review draft Disclosure Statement to be filed on November 15, 2006.	1.6	330.00	528.00
Smith, Susan	11/14/06	Review final Plan.	0.8	590.00	472.00
Smith, Susan	11/14/06	Review final Disclosure Statement.	0.9	590.00	531.00
Cheng, Patrick	11/15/06	Review a copy of Disclosure Statement filed with the Court.	1.4	560.00	784.00
Cheng, Patrick	11/15/06	Review a copy of Plan of Reorganization filed with the Court.	1.1	560.00	616.00
Haftl, Michael	11/15/06	Review updated plan recovery analysis binder and analysis.	3.1	530.00	1,643.00
Haftl, Michael	11/15/06	Update plan recovery methodology document.	1.1	530.00	583.00
Smith, Susan	11/20/06	Read Investor email on Plan, participate in discussion regarding ramifications and issues with email.	0.7	590.00	413.00
Atkinson, James	11/21/06	Participate in and attend Committee call regarding notice to investors sent by third party investor.	1.4	650.00	910.00
Atkinson, James	11/21/06	Review notice to investors sent by third party investor.	1.4	650.00	910.00
Fasel, Bill	11/21/06	Participate in conference call with Counsel to discuss various Plan-related topics (Direct lender correspondence, conversations with former USA management, Investment Partners issues, loan status).	2.7	620.00	1,674.00
Smith, Susan	11/21/06	Participate in conference call with A. Jarvis, S. Strong, E. Monson (all RQN) regarding Plan confirmation issues and missive from Direct Lender.	1.2	590.00	708.00
Smith, Susan	11/21/06	Participate in conference call with Committees regarding Plan confirmation and response to missive from Direct Lenders.	0.9	590.00	531.00
Smith, Susan	11/21/06	Review and approve Estoppel Letters.	1.1	590.00	649.00
Atkinson, James	11/22/06	Review draft motion in response to notice to investors sent by third party investor.	1.1	650.00	715.00
Fasel, Bill	11/22/06	Participate in conference call with Counsel to discuss various Plan-related topics (Direct lender correspondence, conversations with former USA management, Investment Partners issues, loan status).	1.9	620.00	1,178.00
Smith, Susan	11/22/06	Review and comment on edits to response to Direct Lender Solicitation.	0.7	590.00	413.00
Allison, Tom	11/27/06	Participate in conference call with A. Jarvis, E. Monson, S. Strong (all RQN), S. Smith (MFIM) regarding plan confirmation and other issues.	1.4	650.00	910.00
Smith, Susan	11/27/06	Review contract schedule and provide guidance to K. Cadwell (MFIM) for revisions.	0.5	590.00	295.00
Smith, Susan	11/27/06	Participate in conference call with A. Jarvis, E. Monson, S. Strong (all RQN), T. Allison (MFIM) regarding plan confirmation and other issues.	1.4	590.00	826.00
Cadwell, Kristin	11/29/06	Organize and assemble Disclosure Statement and solicitation package.	0.6	190.00	114.00
Total Disclosure Statement/Plan of Reorganization				<u>146.0</u>	<u>\$ 84,300.00</u>

December 1, 2006 through December 31, 2006

Allison, Tom	12/01/06	Participate in conference call with R. Koe (MFIM) and RQN to discuss confirmation of plan issues.	1.4	\$ 650.00	\$ 910.00
Haftl, Michael	12/01/06	Review liquidation trust issues related to USA Commercial Mortgage.	0.2	530.00	106.00
Koe, Robert	12/01/06	Participate in conference call with T. Allison (MFIM) & RQN to discuss confirmation of plan issues.	1.4	650.00	910.00
Reed, James	12/06/06	Review proposed Plan of Reorganization.	1.8	430.00	774.00
Allison, Tom	12/08/06	Participate in meeting related to transition planning and final stages of Plan.	2.5	650.00	1,625.00
Allison, Tom	12/08/06	Review Court documents related to Objection to Plan by individual investor.	1.5	650.00	975.00
Allison, Tom	12/08/06	Participate in calls related to status of Plan objection filed by individual investor.	1.0	650.00	650.00
Haftl, Michael	12/08/06	Review various objections to Plan.	0.5	530.00	265.00

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USA Commercial Mortgage Company, et al.
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 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	12/10/06	Review draft Plan of Reorganization.	1.2	650.00	780.00
Atkinson, James	12/11/06	Review draft Plan Confirmation Brief.	2.8	650.00	1,820.00
Atkinson, James	12/11/06	Review objections to plan by Debt Acquisition Corp.	0.5	650.00	325.00
Atkinson, James	12/11/06	Review objections to plan by USA Investment Partners et al.	2.4	650.00	1,560.00
Atkinson, James	12/11/06	Review objections to plan by Standard Properties.	0.4	650.00	260.00
Atkinson, James	12/11/06	Review objections to plan by Liberty Bank.	0.7	650.00	455.00
Atkinson, James	12/11/06	Review USA Commercial Mortgage Plan document supplement and liquidation trust.	0.7	650.00	455.00
Fasel, Bill	12/11/06	Participate in conference calls with Counsel regarding issues related to Plan confirmation process.	3.1	620.00	1,922.00
Haftl, Michael	12/11/06	Review various objections to Plan.	0.8	530.00	424.00
Smith, Susan	12/11/06	Participate in conference call with Committees regarding balloting issues.	0.5	590.00	295.00
Smith, Susan	12/11/06	Participate in conference call with Committees regarding Plan issues.	1.0	590.00	590.00
Smith, Susan	12/11/06	Answer questions of Direct Lenders Committee regarding pre-paid interest and cash tracing.	0.3	590.00	177.00
Atkinson, James	12/12/06	Participate in call with Debtors' counsel to review Plan Confirmation Brief and open items.	1.1	650.00	715.00
Atkinson, James	12/12/06	Participate in call with Committee to review draft Plan Confirmation Brief.	1.4	650.00	910.00
Atkinson, James	12/12/06	Review Objections to Plan filed by Lenders Protection Group.	2.2	650.00	1,430.00
Fasel, Bill	12/12/06	Review and discuss with Debtor Counsel regarding Objections filed to the Plan.	1.3	620.00	806.00
Haftl, Michael	12/12/06	Review Investment Partners Objection.	0.5	530.00	265.00
Oriti, Joseph	12/12/06	Analyze draft of confirmation brief of the Debtors' third amended joint plan or reorganization.	1.6	330.00	528.00
Smith, Susan	12/12/06	Review and comment on Objection to Plan by LPG.	0.7	590.00	413.00
Smith, Susan	12/12/06	Review confirmation brief section on pre-paid interest.	0.6	590.00	354.00
Smith, Susan	12/12/06	Participate in call with Debtors' counsel to review Plan Confirmation Brief and open items.	1.1	590.00	649.00
Smith, Susan	12/12/06	Participate in conference call with Committees regarding Plan issues.	1.2	590.00	708.00
Atkinson, James	12/13/06	Prepare analysis related to insolvency of USA Commercial Mortgage.	1.4	650.00	910.00
Atkinson, James	12/13/06	Review draft Plan confirmation language regarding prepaid interest.	1.6	650.00	1,040.00
Fasel, Bill	12/13/06	Review Draft Confirmation Brief prepared by First Trust Deed Fund.	1.2	620.00	744.00
Fasel, Bill	12/13/06	Review and discuss with Debtor Counsel regarding Objections filed to the Plan.	1.5	620.00	930.00
Haftl, Michael	12/13/06	Research and respond to questions on Best Interests Test section of T. Allison's (MFIM) Declaration.	0.7	530.00	371.00
Haftl, Michael	12/13/06	Assist counsel with T. Allison (MFIM) Declaration in support of confirmation.	1.6	530.00	848.00
Smith, Susan	12/13/06	Participate in conference call with Committees regarding Plan Confirmation Brief.	0.8	590.00	472.00
Steele, Sarah	12/13/06	Instruct staff regarding voting analysis.	0.8	430.00	344.00
Steele, Sarah	12/13/06	Discuss with A. Parlen (Stutman) regarding voting analysis.	0.8	430.00	344.00
Allison, Tom	12/14/06	Participate in meeting with J. Atkinson (MFIM) to discuss draft Plan Confirmation Brief and Declaration.	0.9	650.00	585.00
Allison, Tom	12/14/06	Participate in call with Debtors' counsel and J. Atkinson (MFIM) to review Plan Confirmation Brief and Declaration.	0.5	650.00	325.00
Allison, Tom	12/14/06	Participate in call with RQN and S. Smith (MFIM) regarding Plan issues.	0.9	650.00	585.00
Atkinson, James	12/14/06	Participate in meeting with T. Allison (MFIM) to discuss draft Plan Confirmation Brief and Declaration.	0.9	650.00	585.00
Atkinson, James	12/14/06	Participate in call with Debtors' counsel and T. Allison (MFIM) to review Plan Confirmation Brief and Declaration.	0.5	650.00	325.00
Atkinson, James	12/14/06	Participate in call with Debtors' counsel and M. Haftl (MFIM) regarding analysis for Declaration of T. Allison (MFIM) in support of Plan confirmation.	0.6	650.00	390.00
Atkinson, James	12/14/06	Review revised draft Plan Confirmation Brief.	1.2	650.00	780.00
Atkinson, James	12/14/06	Participate in Committee call regarding draft Plan Confirmation Brief.	0.8	650.00	520.00
Cadwell, Kristin	12/14/06	Analyze votes rejecting plan.	3.0	190.00	570.00
Fasel, Bill	12/14/06	Review Draft Confirmation Brief with Debtor's counsel (prepared by First Trust Deed Fund).	1.5	620.00	930.00
Haftl, Michael	12/14/06	Participate in call with Debtors' counsel and J. Atkinson (MFIM) regarding analysis for Declaration of T. Allison (MFIM) in support of Plan confirmation.	0.6	530.00	318.00

EXHIBIT E13

USA Commercial Mortgage Company, et al.
Disclosure Statement/Plan of Reorganization
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Haftl, Michael	12/14/06	Review T. Allison (MFIM) Declaration for confirmation and provide comments.	1.1	530.00	583.00
Haftl, Michael	12/14/06	Update best interests test language and analysis.	1.1	530.00	583.00
McClellan, Christian	12/14/06	Analyze Plan voting results.	3.7	190.00	703.00
Oriti, Joseph	12/14/06	Draft Final Plan of Reorganization and Disclosure Statement source documentation.	1.3	330.00	429.00
Oriti, Joseph	12/14/06	Analyze and draft claims assumptions in liquidation analysis and Disclosure Statement.	2.1	330.00	693.00
Oriti, Joseph	12/14/06	Analyze and draft various asset assumptions in liquidation analysis and Disclosure Statement.	1.9	330.00	627.00
Smith, Susan	12/14/06	Read and comment on drafts of the brief for Plan confirmation.	0.5	590.00	295.00
Smith, Susan	12/14/06	Review and edit draft of T. Allison (MFIM) Declaration.	0.6	590.00	354.00
Smith, Susan	12/14/06	Read and comment on drafts of the brief for Plan confirmation.	0.8	590.00	472.00
Smith, Susan	12/14/06	Read and comment on the Reply brief to oppositions to the Plan.	0.8	590.00	472.00
Smith, Susan	12/14/06	Read and comment on drafts of the brief for Plan confirmation.	0.7	590.00	413.00
Smith, Susan	12/14/06	Participate in call with RQN and T. Allison (MFIM) regarding Plan issues.	0.9	590.00	531.00
Smith, Susan	12/14/06	Review and edit draft of T. Allison (MFIM) Declaration.	0.7	590.00	413.00
Smith, Susan	12/14/06	Participate in conference call with Committees regarding Plan issues.	1.2	590.00	708.00
Steele, Sarah	12/14/06	Instruct staff on voting analysis.	1.1	430.00	473.00
Atkinson, James	12/15/06	Prepare draft of Declaration of T. Allison (MFIM) in connection with Plan Confirmation Brief and related analyses.	2.4	650.00	1,560.00
Atkinson, James	12/15/06	Continue to prepare draft of Declaration of T. Allison (MFIM) in connection with Plan Confirmation Brief and related analyses.	2.4	650.00	1,560.00
Atkinson, James	12/15/06	Review sensitivity analysis regarding USA Investment Partners et al.'s Objections to Plan.	2.1	650.00	1,365.00
Cadwell, Kristin	12/15/06	Analyze balloting reports.	2.8	190.00	532.00
Cadwell, Kristin	12/15/06	Analyze balloting issues.	2.2	190.00	418.00
Haftl, Michael	12/15/06	Research and review issues related to Investment Partners Objection to confirmation.	2.5	530.00	1,325.00
Haftl, Michael	12/15/06	Update language related to the cancellation of equity interests and coordinate with Counsel.	1.4	530.00	742.00
Haftl, Michael	12/15/06	Prepare shortfall analysis related to equity interests.	1.9	530.00	1,007.00
McClellan, Christian	12/15/06	Analyze Plan voting results.	2.1	190.00	399.00
Oriti, Joseph	12/15/06	Analyze Shortfall of USA Commercial Mortgage Unsecured Claims in response to Milanowski Objection.	1.9	330.00	627.00
Smith, Susan	12/15/06	Discuss with J. McPherson (Schwartz & McPherson) regarding Objection of Haspinov and Pecos Partners.	0.3	590.00	177.00
Smith, Susan	12/15/06	Research Objectors to Plan.	0.4	590.00	236.00
Smith, Susan	12/15/06	Review insolvency language for Declaration and provide edits and comments.	0.4	590.00	236.00
Smith, Susan	12/15/06	Review draft of Declaration of T. Allison (MFIM) and provide edits and comments.	0.9	590.00	531.00
Smith, Susan	12/15/06	Review final draft of Memo in support of Plan for references to Declaration to verify facts.	1.1	590.00	649.00
Smith, Susan	12/15/06	Review final draft of Reply to Plan Oppositions for references to Declaration to verify facts.	1.2	590.00	708.00
Smith, Susan	12/15/06	Review final draft of T. Allison (MFIM) Declaration and provide final edits.	0.6	590.00	354.00
Smith, Susan	12/15/06	Participate in conference call with Committees regarding Plan issues.	0.7	590.00	413.00
Atkinson, James	12/16/06	Review filed confirmation brief and Declaration of T. Allison (MFIM) in support of confirmation.	3.4	650.00	2,210.00
Atkinson, James	12/17/06	Review motion in limine related to USA Investment Partners Objection of Plan Confirmation.	1.4	650.00	910.00
Smith, Susan	12/17/06	Analyze balloting issues and respond to information requests on specific ballots.	0.5	590.00	295.00
Allison, Tom	12/18/06	Review documents related to Plan Confirmation Hearing.	4.0	650.00	2,600.00
Atkinson, James	12/18/06	Review plan tabulation results.	0.7	650.00	455.00
Atkinson, James	12/18/06	Inventory documents produced by counsel to USA Investment Partners et al.	0.4	650.00	260.00
Fasel, Bill	12/18/06	Review with Counsel of certain Objections raised to the Plan of Reorganization.	2.2	620.00	1,364.00
Reed, James	12/18/06	Review outstanding issues related to Confirmation of Plan.	0.3	430.00	129.00
Smith, Susan	12/18/06	Review and comment on Findings of Fact.	1.2	590.00	708.00
Smith, Susan	12/18/06	Review and comment on proposed Confirmation Order.	1.4	590.00	826.00

EXHIBIT E13

USA Commercial Mortgage Company, et al.
Disclosure Statement/Plan of Reorganization
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	12/18/06	Review drafts of disbursing agent agreements.	0.7	590.00	413.00
Smith, Susan	12/18/06	Participate in meeting with Committees to review Plan Confirmation issues.	1.2	590.00	708.00
Steele, Sarah	12/18/06	Review voting analysis report.	1.2	430.00	516.00
Allison, Tom	12/19/06	Participate in meeting related to preparation for Plan Objection period.	3.0	650.00	1,950.00
Fasel, Bill	12/19/06	Review with Counsel of certain Objections raised to the Plan of Reorganization.	3.2	620.00	1,984.00
Smith, Susan	12/19/06	Participate in meeting with Committees to review Plan Confirmation issues.	1.1	590.00	649.00
Fasel, Bill	12/20/06	Review with Counsel and discussions regarding on-going claim issues.	3.5	620.00	2,170.00
Allison, Tom	12/21/06	Participate in conference call with Committees to review proposed Plan Confirmation Order.	2.4	650.00	1,560.00
Allison, Tom	12/21/06	Review proposed Order on Plan Confirmation.	1.8	650.00	1,170.00
Fasel, Bill	12/21/06	Review with Counsel and discussions regarding on-going claim issues.	3.5	620.00	2,170.00
Fasel, Bill	12/21/06	Follow-up with Counsel regarding conclusion of Plan Confirmation Hearings and next steps.	1.5	620.00	930.00
Smith, Susan	12/21/06	Review proposed Order on Plan Confirmation and give comments and edits to RQN.	0.8	590.00	472.00
Smith, Susan	12/21/06	Participate in conference call with Committees to review proposed Plan Confirmation Order.	2.4	590.00	1,416.00
Atkinson, James	12/22/06	Review proposed confirmation order.	1.5	650.00	975.00
Smith, Susan	12/22/06	Review disbursing agent agreements for First Trust Deed Fund, Realty and Securities.	0.6	590.00	354.00
Smith, Susan	12/22/06	Read through the revised confirmation order and findings of fact for issues.	0.9	590.00	531.00
Allison, Tom	12/23/06	Review documents related to Plan Confirmation issues.	1.9	650.00	1,235.00
Fasel, Bill	12/27/06	Review with Counsel and discussions regarding on-going claim issues.	2.0	620.00	1,240.00
Smith, Susan	12/27/06	Participate in conference call with Committees to review proposed Plan Confirmation Order.	0.8	590.00	472.00
Smith, Susan	12/27/06	Review and respond to emails and issues on Plan Confirmation Order.	0.9	590.00	531.00
Fasel, Bill	12/28/06	Review with Counsel and discussions regarding on-going claim issues.	1.0	620.00	620.00
Smith, Susan	12/28/06	Review issues with Confirmation Order.	0.6	590.00	354.00
Smith, Susan	12/28/06	Research and respond to noticing requirements suggested to be included in Order.	0.4	590.00	236.00
Smith, Susan	12/29/06	Review issues with Confirmation Order and discussions of Committee attorneys.	0.9	590.00	531.00
Total Disclosure Statement/Plan of Reorganization			<u>157.3</u>		\$ <u>87,504.00</u>

February 1, 2007 through February 28, 2007

Oriti, Joseph	02/08/07	Analyze Direct Lender's Group ballot tabulation to reconcile voting results.	1.9	\$ 330.00	\$ 627.00
Oriti, Joseph	02/08/07	Continue to analyze Direct Lender's Group ballot tabulation to reconcile voting results.	2.1	330.00	693.00
Oriti, Joseph	02/08/07	Analyze Direct Lender's Group ballot tabulation to reconcile voting results.	2.7	330.00	891.00
Oriti, Joseph	02/08/07	Continue to analyze Direct Lender's Group ballot tabulation to reconcile voting results.	1.3	330.00	429.00
Smith, Susan	02/09/07	Review information on Appellants and forward to RQN.	0.4	590.00	236.00
Total Disclosure Statement/Plan of Reorganization			<u>8.4</u>		\$ <u>2,876.00</u>

Total Hours and Fees for Disclosure Statement/Plan of Reorganization from April 13, 2006 through March 12, 2007

461.6	\$ 261,773.00
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EXHIBIT E13

USA Commercial Mortgage Company, et al.
Disclosure Statement/Plan of Reorganization
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
		USA Commercial Mortgage Company	33.3%	\$ 87,257.67	
		USA Capital Diversified Trust Deed Fund, LLC	33.3%	\$ 87,257.67	
		USA Capital First Trust Deed Fund, LLC	33.3%	\$ 87,257.67	
					\$ 261,773.00